



## STATE TAX COMMISSION OF MISSOURI

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### Instructions – Aggregate Statement of Taxable Property

#### ***COMMERCIAL AIRCRAFT OWNED BY AIRLINES [CAOBA]***

*and*

#### ***COMMERCIAL AIRCRAFT OWNED BY OTHERS [CAOBO]***

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA), and Private Car Companies, and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these state assessed entities, the Aggregate Statement of Taxable Property and the associated schedules are used by the Commission to determine the fair market value of the property as of January 1 of the current year.

#### **“Commercial Aircraft Owned By Airline Companies” (CAOBA -130s)**

CAOBAs are engaged in the carriage of persons or cargo for hire. They are assessed by the State Tax Commission (Commission). State assessment is based on Total miles flown in Missouri to Total miles flown System-Wide to derive an allocation percentage (%) to Missouri.

#### **“Commercial Aircraft Owned By Others” (CAOBO -120s)**

CAOBOs are NOT engaged in the carriage of persons or cargo for hire. They have the opportunity to be assessed by the Commission. State assessment is based on Total miles flown in Missouri to Total miles flown System-Wide to derive an allocation percentage (%) to Missouri.

CAOBOS desiring valuation by the Commission must (1) file their personal property declaration and submit a Commercial Aircraft Claim with the county assessor by March 1 and (2) submit a required Aggregate Statement of Taxable Property, Form 12 and associated schedules, to the Commission by August 31 (prior to September 1).

***Reporting Requirements:*** The president or any authorized officer of these entities that operate within the State of Missouri shall furnish the Commission a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths. The total amount of property owned, used, leased or under the charge, care or management of the taxpayer of the first day of January in the current year must be reported.

The Aggregate Statement of Taxable Property, Form 12 and associated schedules, should be submitted, by CAOBAs and CAOBOs, by email to [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) to facilitate processing.

CAOBAs must submit the required Aggregate Statement of Taxable Property, Form 12 and associated schedules, to the Commission by May 1 to avoid a penalty. If any CAOBA fails to make these reports as required within the time prescribed and has not received a written extension of time, the Commission shall increase, by four percent, the assessed value of the distributable property.

For new filers, the required Aggregate Statement of Taxable Property, Form 12 and associated schedules, and their instructions are available online on the “Aircraft” section on the Commission website, [www.stc.mo.gov](http://www.stc.mo.gov), by selecting the appropriate industry link and then navigating to the document(s) needed. A new account number will be assigned to new filers after the Commission receives all the required documents in an EXCEL format.

The Commission has implemented a new computer system for the Original Assessment Section. This system allows for a more efficient processing of commercial aircraft filings. As inventory changes from one year to the next, a comparison of inventory is necessary before aircraft specific data are entered into the system. Having the data in an EXCEL spreadsheet allows this comparison to be done more efficiently and accurately.

***Definitions:***

As used in 155.010 RSMo, the following terms mean:

- (1) “Aircraft”, any contrivance now known, or hereafter invented, used, or designed for navigation of, or flight in, the air;
- (2) “**Airline Company**”, any person, firm, partnership, corporation, trustee, receiver or assignee, and all other persons, whether or not in a representative capacity, undertaking to engage in the carriage of persons or cargo for hire by commercial aircraft pursuant to certificates of convenience and necessity issued by the federal Civil Aeronautics Board, or successor thereof, or any non-certificated air carrier authorized to engage in irregular and infrequent air transportation by the federal Civil Aeronautics Board, or successor thereof;
- (3) “Aviation Fuel”, any fuel specifically compounded for use in reciprocating aircraft engines;
- (4) “**Commercial Aircraft**”, aircraft fully equipped for flight and of more than three thousand pounds maximum certified take-off weight.

## **REQUIRED DOCUMENTS**

**Form 12, Schedule 3CA and 20CA are used by both:**

**COMMERCIAL AIRCRAFT OWNED BY AIRLINES (CAOBA)**

[These 7-digit account numbers begin with “130”]

**and**

**COMMERCIAL AIRCRAFT OWNED BY OTHERS (CAOBO)**

[These 7-digit account numbers begin with “120”].

**Schedule 1 is used only by:**

**COMMERCIAL AIRCRAFT OWNED BY AIRLINES (CAOBA).**

- **Form 12 – Aggregate Statement of Taxable Property**

The Form 12 cover sheet must be completed with company contact data as follows:

Company Information: The company name listed shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact and title shall be the authorized officer responsible for the filing. The phone, fax, and address information should be provided to facilitate communications on issues related to the filing.

**Requirement for the Form 12: An email address MUST be provided.**

**All filers are required to designate an email address for correspondence. The Commission will use this email address for sending official documents, including “Certification of Value” to the company or its agent. It is the company’s responsibility to notify the Commission throughout the year of a change in the email address.**

Notification Information: If mailings should be directed to a responsible party other than the authorized officer, e.g., tax department manager or agent, etc., alternative contact information must be provided in the Notification Information block.

Billing Information: If billing should be directed to another responsible party other than the individual listed in the Company block or Notification block, the billing contact information must be provided in the Billing Information block.

- **Schedule 1 – Company Organization - General Information [Completed by CAOBA – 130s]**

*Schedule 1 Company Organization General Information Section D* must be completed with a notarized signature by an authorized officer.

- **Schedule 3CA – Supplemental Information**

*Schedule 3CA Allocation to Missouri, Aircraft Miles Flown*, lists both the Total Missouri miles and Total System-Wide miles to derive an allocation percentage (%) to Missouri.

**COMMERCIAL AIRCRAFT OWNED BY AIRLINE COMPANIES (CAOBA – 130s) should complete both the top and middle portions of the schedule.**

1. Designate the filing as an Airline Company.
2. Apportionment to Counties within Missouri:  
List the County, Airport and the number of Arrivals & Departures in Missouri made in the immediately preceding year. (Provide the Physical Address, City, and Zip Code for the locations of Arrivals and Departures other than at Airports, i.e., Helicopter Pads) to derive an apportionment percentage (%) to counties in Missouri.

**[COMMERCIAL AIRCRAFT OWNED BY OTHERS (CAOBO – 120s) should complete the top and bottom portions of the schedule.**

1. Designate the filing as an Individual Owner or Corporate Owner for determining taxing situs.
2. Provide the Airport Federal Aviation Administration (FAA) Code, for taxing situs, if filing as a Corporate Owner.]

- **Schedule 20CA – Aircraft Inventory**

*Schedule 20CA Aircraft Inventory* lists the inventory.

**Aircraft Tail Number, Serial Number, Year, Make, and Model are REQUIRED for each aircraft.**

For inquiries or assistance: contact Rosella Schad at 573-751-1729, the Commission's Original Assessment Section at 573-751-2414, or send an email to [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov).